

Message Text

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ACTION EB-07

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FM AMEMBASSY BONN

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STADIS//////////

E.O. 11652: N/A

TAGS: ENRG, GW

SUBJECT: ENERGY - DOMESTIC TAXES ON PETROLEUM AND
PETROLEUM PRODUCTS

REF: STATE 001950

1. THE FRG HAS ONLY TWO TYPES OF TAXES, LEVIES
ETC. ON PETROLEUM PRODUCTS; AN EXCISE TAX, PROMULGATED
UNDER THE AUTHORITY OF THE MINERAL OIL TAX LAW OF
1964 AS AMENDED, AND THE VALUE ADDED TAX. WITH REGARD
TO ALL PRODUCTS COVERED UNDER THE MINERAL OIL TAX
LAW WITH THE EXCEPTION OF HEATING OIL (LIGHT AND HEAVY),
THERE IS NO TERMINATION DATE FOR THE APPLICABILITY OF
THE TAX. THE VALUE ADDED TAX LAW ALSO HAS NO
EXPIRATION DATE. THE TAX ON HEATING OIL WHICH WAS TO HAVE
BEEN ABOLISHED ON DECEMBER 31, 1974 HAS NOW BEEN
EXTENDED THROUGH DECEMBER 31, 1979.

2. THE FOLLOWING DATA WERE OBTAINED FROM THE FRG
ECONOMICS MINISTRY SUPPLEMENTED BY THE LOCAL ESSO
REP. WE HAVE CONVERTED THE GERMAN DATA FROM DEUTSCHE
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MARK PER METRIC TON OR LITER INTO US CENTS PER US

GALLON USING THE EXCHANGE RATE OF DM2.43 PER ONE
US DOLLAR VALID ON JANUARY 1, 1975 AND 3.7854 LITER
PER ONE US GALLON.

3. UNDER THE MINERAL OIL TAX LAW OF 1964, AS AMENDED,
THE FRG COLLECTS THE FOLLOWING AMOUNTS FOR PETROLEUM
PRODUCT SALES:

LIQUIFIED PETROLEUM GAS	USCENTS 49.7 PER US GALLON
GASOLINE	USCENTS 68.5 PER US GALLON
DIESEL FUEL	USCENTS 64.9 PER US GALLON
KEROSENE	USCENTS 64.9 PER US GALLON
LUBRICATING OILS	USCENTS 64.9 PER US GALLON
LIGHT HEATING FUEL	USCENTS 1.3 PER US GALLON
HEAVY HEATING FUEL	USCENTS 2.2 PER US GALLON

ALL OTHER PRODUCTS LISTED IN REFTTEL AS WELL AS CRUDE
OIL AND NATURAL GAS LIQUIDS ARE NOT SUBJECT TO THE
EXCISE TAX.

4. IN ADDITION TO THE EXCISE TAX, THE FRG COLLECTS
A VALUE ADDED TAX AMOUNTING TO 11 PERCENT OF THE
ULTIMATE CONSUMPTION PRICE OF ALL COMMODITIES.

5. OUR GOVERNMENT CONTACTS WERE RELUCTANT TO ESTIMATE
THE AVERAGE ANNUAL TAX YIELD PER BARREL OF CRUDE OIL
SINCE THEY CONTEND THAT NUMBER OF UNKNOWN VARIABLES
WOULD MAKE SUCH OUR ESTIMATE HIGHLY UNRELIABLE. BASED
ON DISCUSSION WITH OUR ESSO CONTACTS, WE CALCULATE
THIS TAX YIELD AT \$9.81 PER BARREL.
CASH

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